

# SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 4869 GIBRALTAR Thursday 24th June 2021

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LEGAL NOTICE NO. 304 OF 2021

## SOCIAL SECURITY (INSURANCE) ACT

### SOCIAL SECURITY (INSURANCE) ACT (AMENDMENT OF CONTRIBUTIONS) ORDER 2021

In exercise of the powers conferred upon him by section 52 of the Social Security (Insurance) Act, and all other enabling powers, the Minister has made the following Order—

#### **Title and commencement.**

1. This Order may be cited as the Social Security (Insurance) Act (Amendment of Contributions) Order 2021 and comes into operation on 1 July 2021.

#### **Amendment of Schedule 1 to the Social Security (Insurance) Act.**

2. For Schedule 1 to the Social Security (Insurance) Act substitute the following (including the heading) –

#### **“SCHEDULE 1**

#### **Combined Social Insurance and Other Contribution Rates.**

##### **Rate of Contribution for an Employed Person.**

##### **Employee - 10% of Gross Earnings.**

Subject to a maximum contribution of £1,887.60 per annum.

Contributions are payable weekly subject to a minimum of £12.10 per week and a maximum of £36.30 per week.

##### **Employer - 20% of Gross Earnings.**

Subject to a maximum contribution of £2,600.00 per annum.

Contributions are payable weekly subject to a minimum of £28.00 per week and a maximum of £50.00 per week.

Where the person employed is 60 years or over or one who has retired at age 55 by operation of law, only the employer's share of the contribution is payable.

**Rate of Contribution for a Self-Employed Person - 20% of Gross Earnings.**

Subject to a maximum contribution of £2,600.00 per annum.

Contributions are payable weekly subject to a minimum of £25.00 per week and a maximum of £50.00 per week.

**Voluntary Contribution.**

Such rate per week as corresponds to the maximum weekly amount payable by an employee.

Dated: 24<sup>th</sup> June 2021.

Sir J BOSSANO,  
Minister with responsibility for social security.

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**EXPLANATORY MEMORANDUM**

This Order provides for revised social insurance contribution rates.